



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Napa
Napa, California

Date: April 23, 2003
Filing Ref: NAP04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|---|
| 1. Employee Fringe Benefits | 4. Equipment Pool (ISF) |
| 2. Property Mangement | 5. Management Information Service (ISF) |
| 3. Insurance | 6. Self-Insurance Funds (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

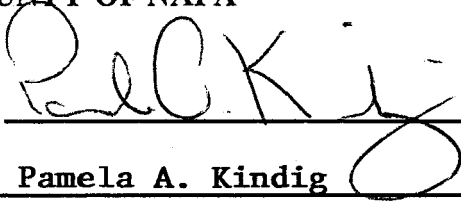
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments included on Schedule A, Insurance Credits, must not be included when calculating carry forward in the 2005-06 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NAPA

BY


Pamela A. Kindig

Name

Auditor-Controller Napa County

Title

May 15, 2003

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY


Michael J. Havey, Chief
Bureau of PaymentsNegotiated by Jay Lal
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

COUNTY OF NAPA
OMB A-87 COST PLAN
Allocated Costs by Department
Consolidated

Central Svc	-101	-103	-104	-117	-136	-160	-175	-177	-178	-190-1-2EQUIP
Departments	-BOS	-CLK BD	-COM PTR	-ASSESSOR	-ELECTION	-CAP IMP	-PW ENG.	-MIS	-CENT SVC	PL
BLDG USE ALLOW.	\$7,574			\$26,475	\$12,405		\$28,540	\$11,809		\$9,395
EQUIP USE ALLOW.				847	6,981		3,417			
-102 -CAO	503	1,066		3,280	1,092	2,829	5,884	29,574	2,829	6,686
-110 -AUD/CONT	1,860	1,754	78	7,115	3,926	30,033	14,532	19,915	553	4,807
-116 -TTC	143	194	26	352	526	331	651	1,475	146	1,189
-125 -CO CNSEL	45,817	12,092	272	5,163	19,064	3,805	38,174	3,999		
-130 -PERSN'L	2,812	2,149		25,219	3,680		49,400	28,736		1,406
-142 -COMM	8,971			1,176			8,872	10,290		51
-145 -RM/MAIL		6,343		16,252	19,517		5,409	182		11
-152 -PRPTMGT	16,707			32,438	17,413		71,142	14,904		1,778
-182 -INS.	1,255	541		21,362	1,761		503,911	50,044		336,027
Total Allocated	\$85,642	\$24,139	\$376	\$139,679	\$86,365	\$36,998	\$729,932	\$170,928	\$3,528	\$361,350
Roll Forward	(58,665)	16,028	(6,825)	13,000	(43,876)	8,827	290,665	(12,876)	(504)	311,408
Cost w/Roll Fwd	26,977	40,167	(6,449)	152,679	42,489	45,825	1,020,597	158,052	3,024	672,758
Adjustments	(293)	(157)		(2,697)	(187)		(12,430)	(2,703)		(1,245)
Proposed costs	\$26,684	\$40,010	\$(6,449)	\$149,982	\$42,302	\$45,825	\$1,008,167	\$155,349	\$3,024	\$671,513
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COUNTY OF NAPA
OMB A-87 COST PLAN
Allocated Costs by Department
Consolidated

Central Svc	-182	-184	-186	-210	-217	-224	-225	-226 -P	-227	-235
Departments	-INS	-RETIRE	-CO CONTR	-SUP/MUNI	-GR JURY	-DA	-DA-FS	DEFEND	-CON P/D	-SHERIFF
BLDG USE ALLOW.				\$387,734		\$37,628	\$19,073	\$20,119		\$73,577
EQUIP USE ALLOW.						6,382		767		26,332
-102 -CAO				474		7,991	9,182	4,590		23,164
-110 -AUD/CONT			199	26,539	554	18,163	18,830	8,221	3,859	46,077
-116 -TTC			52	(3,731)	131	12,773	1,710	474	487	4,610
-125 -CO CNSEL				28,720	2,892	8,890	3,684	31	16,172	31,140
-130 -PERSN'L				39,087		32,105	44,082	21,199		80,331
-142 -COMM				9,486		7,787	7,690	2,253		51,789
-145 -RM/MAIL				12,877		13,095	83,501	3,587		30,322
-152 -PRPTMGT				380,704		57,933	13,219	22,578		140,637
-182 -INS.				39,117		170,107	30,365	9,221		163,121
Total Allocated			\$251	\$921,007	\$3,577	\$372,854	\$231,336	\$93,040	\$20,518	\$671,100
Roll Forward	(840)		145	191,537	(695)	100,484	(37,735)	16,556	(13,802)	145,011
Cost w/Roll Fwd	(840)		396	1,112,544	2,882	473,338	193,601	109,596	6,716	816,111
Adjustments				(258)		(8,013)	(3,282)	(2,563)		(65,043)
Proposed costs	\$ (840)		\$396	\$1,112,286	\$2,882	\$465,325	\$190,319	\$107,033	\$6,716	\$751,068
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COUNTY OF NAPA
OMB A-87 COST PLAN
Allocated Costs by Department
Consolidated

Central Svc	-237	-238	-245	-246	-247	-249	-258	-264	-267	-275
Departments	-BT PATRL	-NSIB	-CORRECT.	-DET-MED	-PROBATN	-JUV HALL	-FIRE PT	-AG COMM	-BLDG INS	-CJ PLANN
BLDG USE ALLOW.			\$255,621		\$24,279	\$44,180	\$48,983	\$430		
EQUIP USE ALLOW.	6,907	888	11,126			4,109	411,485	2,073		138,097
-102 -CAO		1,502	11,202		7,534	1,817	13,630	12,056	3,241	
-110 -AUD/CONT		2,304	28,151	2,071	21,455	8,672	17,414	9,682	5,521	156
-116 -TTC		273	3,753	42	1,374	752	1,502	735	319	
-125 -CO CNSEL			18,307		2,752		7,298	9,166		
-130 -PERSN'L		2,316	50,877		52,285	25,664		27,025	11,716	
-142 -COMM		1,119	6,578		6,357	2,776	27,463	10,106		
-145 -RM/MAIL			1,559		11,357			5,854	627	
-152 -PRPTMGT			243,683		43,327	112,058	29,466	892		
-182 -INS.		4,152	301,677		20,452	56,690	99,053	7,864	4,924	
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Total Allocated	\$6,907	\$12,554	\$932,534	\$2,113	\$191,172	\$256,718	\$656,294	\$85,883	\$26,348	\$138,253
Roll Forward		3,203	113,928	600	32,828	73,186	190,477	50,910	3,923	(10,501)
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Cost w/Roll Fwd	6,907	15,757	1,046,462	2,713	224,000	329,904	846,771	136,793	30,271	127,752
Adjustments		(2,794)	(37,763)		(20,147)	(10,925)	(170)	(2,497)	(1,497)	
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Proposed costs	\$6,907	\$12,963	\$1,008,699	\$2,713	\$203,853	\$318,979	\$846,601	\$134,296	\$28,774	\$127,752
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COUNTY OF NAPA
OMB A-87 COST PLAN
Allocated Costs by Department
Consolidated

Central Svc	-280	-286	-289	-290	-291	-293	-295	-298	-300	-301
Departments	-CLK/REC	-CORONER	-PA GUARD	-PLANNING	-LAFCOM	-EMG SVCS	-ANML CTL	-WILDLIFE	-ROADS	-CONGEST.
BLDG USE ALLOW.	\$19,972			\$26,855			\$15,777		\$12,546	
EQUIP USE ALLOW.	10,761		350	827		1,332	1,023			
-102 -CAO	1,887	187	152	7,498	1,209	1,286	503		4,765	
-110 -AUD/CONT	3,367	1,834	3,813	12,547	1,067	411	2,343	63	26,285	
-116 -TTC	310	210	1,073	767	201	83	183		1,409	
-125 -CO CNSEL	11,064		184,218	298,547	10,753	2,620	5,105		6,211	
-130 -PERSN'L	5,248	1,113	4,659	24,848	3,648		4,218		23,069	
-142 -COMM	1,368		51	4,013	735	3,057	1,273		1,350	
-145 -RM/MAIL	28,700		1,550	8,414	488	145	12,728		237	
-152 -PRPTMGT	20,731			56,355			24,961		46,391	
-182 -INS.	1,716	351	406	182,465	406		17,950		164,266	
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Total Allocated	\$105,124	\$3,695	\$196,272	\$623,136	\$18,507	\$8,934	\$86,064	\$63	\$286,529	
Roll Forward	9,996	860	(46,482)	284,753	7,484	(10,363)	4,585	(788)	126,973	(4,149)
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Cost w/Roll Fwd	115,120	4,555	149,790	907,889	25,991	(1,429)	90,649	(725)	413,502	(4,149)
Adjustments	(379)	(961)	(89)	(3,272)	(72)		(3,390)		(6,649)	
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Proposed costs	\$114,741	\$3,594	\$149,701	\$904,617	\$25,919	\$(1,429)	\$87,259	\$(725)	\$406,853	\$(4,149)
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COUNTY OF NAPA
OMB A-87 COST PLAN
Allocated Costs by Department
Consolidated

Central Svc	-310	-320	-400	-402	-403	-404	-405	-407	-415	-420
Departments	-AIRPORT	-TRANS SY	-HEALTH92	-HLTH DET	-LAB	-TOBAC TX	-ENV MGT	-LOC ENF	-EMG AMBU	-MH-ADMIN
BLDG USE ALLOW.			\$151,626				\$15,884			\$162,697
EQUIP USE ALLOW.			2,815				5,706			
-102 -CAO	1,193		7,719				5,599	366		10,684
-110 -AUD/CONT	6,416	3,017	30,654				11,066	789		49,066
-116 -TTC	25,725		2,156				998	101		4,215
-125 -CO CNSEL	16,343	10,155	138,280				5,672	1,029		
-130 -PERSN'L	5,282		45,821				22,859	2,078		72,440
-142 -COMM	68	8,729	1,530				4,277			5,207
-145 -RM/MAIL	808		4,620				8,186		476	2,831
-152 -PRPTMGT	20,867		153,614				31,901			163,658
-182 -INS.	530		52,233				5,701	271		30,840
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Total Allocated	\$77,232	\$21,901	\$591,068				\$117,849	\$4,634	\$476	\$501,638
Roll Forward	21,092	13,823	235,801			(4,418)	11,505	(20,026)	(2,169)	18,370
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Cost w/Roll Fwd	98,324	35,724	826,869			(4,418)	129,354	(15,392)	(1,693)	520,008
Adjustments	(1,139)		(5,572)				(3,569)	(64)		(12,333)
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Proposed costs	\$97,185	\$35,724	\$821,297			\$(4,418)	\$125,785	\$(15,456)	\$(1,693)	\$507,675
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Central Svc	-422	-423	-480	-500	-501	-505	-506	-550	-570	-580
Departments	-MH-DRUG	-MH-DDP	-CCS	-HSDS	-SOC SVCS	-ETO	-RTO	-INDIGENT	-CT WARDS	-VET S O
BLDG USE ALLOW.	\$69,958			\$86,034	\$224,319					
EQUIP USE ALLOW.	2,099									
-102 -CAO	6,474			8,189	17,925	1,058	1,493			
-110 -AUD/CONT	15,667			12,217	97,568	10,602	8,875		1,232	
-116 -TTC	1,198			1,190	19,158	1,324	466		44	
-125 -CO CNSEL				62,549	259,476	1,312				
-130 -PERSN'L	28,681			19,123	84,423	8,016	5,321			
-142 -COMM	2,182	385			30,175	1,414				
-145 -RM/MAIL	2,027	1,727	4,707		117,839	4,929	844			
-152 -PRPTMTGT	71,533	36,661		109,359	192,106	24,589				
-182 -INS.	6,296			93,110	24,480	12,986	812			
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Total Allocated	\$206,115	\$38,773	\$4,707	\$391,771	\$1,067,469	\$66,230	\$17,811		\$1,276	
Roll Forward	163,567	(975)		244,040	183,499	(7,374)	8,087	(24)	470	(275)
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Cost w/Roll Fwd	369,682	37,798	4,707	635,811	1,250,968	58,856	25,898	(24)	1,746	(275)
Adjustments	(1,511)			(2,485)	(9,538)	(816)	(209)			
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Proposed costs	\$368,171	\$37,798	\$4,707	\$633,326	\$1,241,430	\$58,040	\$25,689	\$(24)	\$1,746	\$(275)
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COUNTY OF NAPA
OMB A-87 COST PLAN
Allocated Costs by Department
Consolidated

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Central Svc Departments	-612 -LIBRARY	-615 -UC EXT.	-711 -PARKS	SPECIAL DIST.	ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BLDG USE ALLOW.	\$69,082				\$12,953	\$1,875,525			\$1,875,525
EQUIP USE ALLOW.	21,502			49,199		715,025			715,025
-102 -CAO	5,062	211		62,671	764	297,021		953,275	1,250,296
-110 -AUD/CONT	25,825	1,586		178,378	41,558	848,687		654,780	1,503,467
-116 -TTC	2,555	170		9,059	248,669	351,553		870,997	1,222,550
-125 -CO CNSEL	6,999		2,729	271,921	63,498	1,615,919			1,615,919
-130 -PERSN'L	56,829	2,072		32,124		951,961		19,859	971,820
-142 -COMM	16,557	341		1,589	9,590	256,655		265,917	522,572
-145 -RM/MAIL	12,018			9,665	42	433,474		37,674	471,148
-152 -PRPTMGT	104,824		14,273	89,512	74,918	2,435,132	474,940		2,910,072
-182 -INS.	13,153	541		7,957	694	2,438,808	71,753		2,510,561
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Total Allocated	\$334,406	\$4,921	\$17,002	\$712,075	\$452,686	\$12,219,760	\$546,693	\$2,802,502	\$15,568,955
Roll Forward	130,437	(915)		220,571	20,302	2,984,654			2,984,654
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Cost w/Roll Fwd	464,843	4,006	17,002	932,646	472,988	15,204,414	546,693	2,802,502	18,553,609
Adjustments	(1,608)	(234)		(11,068)	(51)	(239,673)			(239,673)
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Proposed costs	\$463,235	\$3,772	\$17,002	\$921,578	\$472,937	\$14,964,741	\$546,693	\$2,802,502	\$18,313,936
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